

**STATE OF TENNESSEE**  
**PUBLIC CHAPTER NO. 71**  
**SENATE BILL NO. 2039**

**By Norris, McNally, Ford**

Substituted for: House Bill No. 1989

By Fitzhugh

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 5, relative to the payment and collection of property taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-5-1808, is amended by adding the following as new subsection (b) and renumbering accordingly:

(b) Prior to any county trustee accepting partial payment of property taxes in accordance with this section, the county trustee shall file a plan with the comptroller of the treasury at least thirty (30) days prior to the acceptance of such payments. The comptroller of the treasury must acknowledge the receipt of the plan and provide written comments regarding the plan to the trustee prior to implementation. The plan should contain the following:

(1) A description of the accounting system technology or manual processes to be used to record partial payments of property taxes for the current tax year prior to the date the tax rate is established;

(2) A statement indicating whether such a process of collecting property taxes will be implemented within the existing operating resources of the office or an indication of prior approval by the county legislative body if accounting system upgrades or additional operating resources are needed; and

(3) Documentation of the internal controls that will ensure all property tax payments are being recorded and accounted for as required by law.

SECTION 2. This act shall be effective upon becoming the law, the public welfare requiring it.

**PASSED: April 6, 2009**

  
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RON RAMSEY  
SPEAKER OF THE SENATE

  
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KENT WILLIAMS, SPEAKER  
HOUSE OF REPRESENTATIVES

**APPROVED this 15th day of April 2009**

  
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PHIL BREDESEN, GOVERNOR